

1 AN ACT concerning taxes.

2 Be it enacted by the People of the State of Illinois,
3 represented in the General Assembly:

4 Section 5. The Property Tax Code is amended by changing
5 Section 1-130 as follows:

6 (35 ILCS 200/1-130)

7 Sec. 1-130. Property; real property; real estate; land;
8 tract; lot. The land itself, with all things contained
9 therein, and also all buildings, structures and improvements,
10 and other permanent fixtures thereon, including all oil, gas,
11 coal and other minerals in the land and the right to remove
12 oil, gas and other minerals, excluding coal, from the land,
13 and all rights and privileges belonging or pertaining
14 thereto, except where otherwise specified by this Code.
15 Included therein is any vehicle or similar portable structure
16 used or so constructed as to permit its use as a dwelling
17 place, if the structure is resting in whole on a permanent
18 foundation. Not included therein are low-income housing tax
19 credits authorized by Section 42 of the Internal Revenue
20 Code, 26 U.S.C. 42.

21 As used in this Section, "permanent foundation" means any
22 structure or device that transfers the weight of any other
23 structure to the earth.

24 (Source: P.A. 91-502, eff. 8-13-99.)

25 Section 10. The Mobile Home Local Services Tax Act is
26 amended by changing Section 1 as follows:

27 (35 ILCS 515/1) (from Ch. 120, par. 1201)

28 Sec. 1. As used in this Act, "mobile home" means a
29 factory assembled structure designed for permanent habitation

1 and so constructed as to permit its transport on wheels,
 2 temporarily or permanently attached to its frame, from the
 3 place of its construction to the location, or subsequent
 4 locations, and placement on a temporary foundation consisting
 5 of the wheels and leveling devices, at which it is intended
 6 to be a permanent habitation, and situated so as to permit
 7 the occupancy thereof as a dwelling place for one or more
 8 persons. All such structures that are not placed on a
 9 temporary foundation consisting of wheels and leveling
 10 devices shall be construed to rest,~~provided--that--any--such~~
 11 ~~structure--resting~~ in whole on a permanent foundation and,
 12 ~~with--wheels,--tongue--and--hitch--removed--at--the--time--of~~
 13 ~~registration--provided--for--in--Section--4--of--this--Act,~~ shall not
 14 be construed as a "mobile home", but shall be assessed and
 15 taxed as real property as defined by Section 1-130 of the
 16 Property Tax Code and shall not be subject to Section 24-5 of
 17 the Property Tax Code. Mobile homes owned by a corporation or
 18 partnership and on which personal property taxes are paid as
 19 required under the Revenue Act of 1939 shall not be subject
 20 to this tax. Mobile homes located on a dealer's lot for
 21 resale purposes ~~or--as--an--office~~ shall not be subject to this
 22 tax.

23 (Source: P.A. 88-670, eff. 12-2-94.)

24 Section 99. Effective date. This Act takes effect upon
 25 becoming law.